

**REMARKS**

Claims 2-7 and 12-15 are pending in this application. By this Amendment, claims 2-4, 6, 7, 10-12, 14 and 15 are amended. No new matter is added. Claims 2-7, 12 and 13 are provisionally withdrawn as directed to non-elected groups of claims. Reconsideration of the application in view of the above amendments and the following remarks is respectfully requested.

The courtesies extended to Applicants' representative by Examiner Davis at the telephone interview held March 25, 2008, are appreciated. The reasons presented at the interview as warranting favorable action are incorporated into the remarks below, which constitute Applicants' record of the interview.

The Office Action rejects claims 14 and 15 under 35 U.S.C. §102(b) as being anticipated by Japanese Patent Publication No. 2002-008209 to Ishii et al. (hereinafter "Ishii"). Applicants respectfully traverse this rejection.

The Office Action asserts that Ishii teaches a perpendicular magnetic recording head, as positively recited in the pending claims. However, this assertion is incorrect. During the March 25 telephone interview, the Examiner agreed that Ishii cannot reasonably be considered to teach, or to have suggested, a perpendicular magnetic recording head. The Examiner suggested that these features be further clarified to distinguish over the applied reference. The Examiner agreed that reciting a main pole in the pending claims would distinguish the subject matter of the pending claims over the applied reference. The pending claims are amended to recite a main pole, which corresponds to a perpendicular magnetic recording head.

Additionally, the Examiner indicated that the yoke layer may correspond to a return pole. However, a yoke layer, as positively recited in the pending claims, does not correspond

to a return pole. Therefore, the pending claims are not amended to revise a yoke layer to a return pole.

For at least the above reasons, Ishii cannot reasonably be considered to teach, to have suggested, the combinations of features as positively recited in claims 14 and 15.

Accordingly, reconsideration and withdrawal of the rejection of claims 14 and 15 under 35 U.S.C. §102 are respectfully requested.

Claims 2-7 and 10-13 should be rejoined and allowed as well for reciting similar features.

In view of the foregoing, it is respectfully submitted that this application is in condition for allowance. Favorable reconsideration and prompt allowance of claims 2-7, 12-15 are earnestly solicited.

Should the Examiner believe that anything further would be desirable in order to place this application in even better condition for allowance, the Examiner is invited to contact the undersigned at the telephone number set forth below.

Respectfully submitted,



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Date: April 8, 2008

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